



FLORIDA STATE UNIVERSITY EXPENDITURE GUIDELINES

Payables and Disbursements
5607 University Center A
Tallahassee, FL 32306-2391
Ph: (850) 644-5021 Fax: (850) 644-68137
AccountsPayable@admin.fsu.edu

Categories	Account Codes	Allow Unenc	Funding Source		
			E&G Designated Std Fees Central Ops / Srvc	Auxiliary Enterprise Cont Education Vending	Technology Fee
<i>Funds may only be expended for reasonable and appropriate goods or services necessary to accomplish the mission of the University. To be an allowable expenditure, a clear business purpose must exist. Expenses for the personal convenience or preference of employees and which are not necessary in the order for the University to carry out its mission are prohibited. If you have questions about a specific expenditure, please contact Disbursement Services at (850) 644-5021.</i>					
<u>I. GENERAL EXPENDITURES</u>					
Congratulatory & condolence flowers	741940		No	Yes	No
Fines, late fees, penalties	N/A		No	Yes	No
Legal advertisements	740231		Yes	Yes	No
Dues/Fees for professional, occupational or other licenses required for a person to perform his or her official duties and specifically authorized by law.	741966	✓	Yes	Yes	No
Notary commission and seal for benefit of University.	741966	✓	Yes	Yes	No
Alcohol purchased for resale (Must follow The Florida State University Alcohol Policy found at http://healthynoles.fsu.edu/Alcohol)	741016		No	Yes	No
Food and non-alcoholic beverages purchased for resale	741016		No	Yes	No
Goods and services purchased for resale (t-shirts and other clothing, promotional items, etc.)	741009		No	Yes	No
Tickets and admission fees	741965	✓	Yes	Yes	No
Tolls (Sun Pass, etc.)	741966	✓	Yes	Yes	No
Utilities	Various	✓	Yes	Yes	Yes
Vehicle tags/titles/licenses (for boats, cars, vans and trucks)	741966	✓	Yes	Yes	Yes
Commencement cap and gown for staff (become property of the University)	741335		Yes	Yes	No
<u>II. ACCESSORIES/DECORATIVE ITEMS</u>					
Decorative/ display items for use by department	741121		No	Yes	No
Decorative/ display items for use at university hosted events (flowers, plants, etc.)	741121		No	Yes	No
Frames for educational and/or informational purposes	741121		Yes	Yes	No
Frames for decorative pictures or art	741121		No	Yes	No
<u>III. EQUIPMENT AND FURNITURE</u>					
Equipment and furniture	Various		Yes	Yes	Yes
Refrigerators/ coffeemakers & servers/ fans/ portable heaters/ stoves/ microwaves/ other equipment for classroom, health care, film storage, laboratory or Housing use ONLY with approval from EH&S.	741191		Yes	Yes	Yes
Mobile communication devices (cell phones, pagers, etc.) ONLY with approval from ITS	740730		Yes	Yes	Yes

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IV. MEALS AND REFRESHMENTS					
Alcoholic Beverages (Must follow The Florida State University Alcohol Policy found at http://healthynoles.fsu.edu/Alcohol)					
Fees collected event	741301		No	Yes	No
Advisory bodies including inter-institutional councils, committees (could be voluntary)	741301		No	Yes	No
Institutional meetings, seminars	741301		No	Yes	No
Staff meetings and office breaks	741301		No	No	No
Working meals	741301		No	Yes	No
Student-centric events	741301		No	Yes	No
V. PROMOTIONAL ITEMS					
Advertising	740285		Yes	Yes	No
Banners (permanent outdoor signs must have approval prior to purchase)	740284		Yes	Yes	No
Clothing items	740284		No	Yes	No
Gift cards	740284		No	No	No
Other miscellaneous promotional items	740284		No	Yes	No
Invitations to University functions	740284		No	Yes	No
Photography for promotion of the University	740285		Yes	Yes	No
Rental space used to promote events	740285		No	Yes	No
VI. RECRUITMENT SEARCH / SCREENING ACTIVITIES					
Job advertisements	740285		Yes	Yes	Yes
Job candidate travel (including spouse, if approved by Dean / Director / Dept Head)	7405%		Yes	Yes	Yes
Moving Expenses (must obtain prior approval from HR and does not include transportation for family members)	740602		Yes	Yes	Yes
Meals for job candidate, spouse (includes gratuities not to exceed 20% of the bill)	741301		No	Yes	No
Student travel (for purposes of recruitment)	N/A		No	Yes	No
VII. SERVICES					
Audio/visual (video production, graphic & art design, photography)	740265		Yes	Yes	Yes
Background checks and Homeland Security fees (as required by the Federal Government)	740229	✓	Yes	Yes	Yes
Communications and networks (telephone installation/repair, computer network and data fees, mobile devices/services, etc.) Only with approval of ITS	Various		Yes	Yes	Yes
Remodeling and renovation	740223		Yes	Yes	No
Custodial and janitorial (carpet, laundry/linen and general office cleaning)	740262		Yes	Yes	No
Engineering	740222		Yes	Yes	No
Honorariums	740231		Yes	Yes	No
IT hardware maintenance (support contracts, system installations, technical support, etc.)	740251		Yes	Yes	Yes
IT software maintenance	740916		Yes	Yes	Yes

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Landscaping and grounds keeping	740268		Yes	Yes	No
Live performances (speakers, performing arts, etc.)	740266		Yes	Yes	No
Mailing and delivery (postal, courier, shipping by FedEx, UPS, DHL, etc.)	740224		Yes	Yes	Yes
Medical (healthcare providers, medical scientific research, etc.)	740259		Yes	Yes	No
Management/marketing consultants	740248		Yes	Yes	No
Non-duty stipends for post-doctoral candidates enrolled at FSU	742225	✓	See Note 1	See Note 1	See Note 1
Non-duty stipends for students enrolled at FSU, excluding post-doc candidates	742215	✓	See Note 1	See Note 1	See Note 1
Copying, printing and other document management services other than publication charges, page charges and scientific reprint fees (includes business cards)	740301		Yes	Yes	No
Publication charges / page charges / scientific reprint fees	740301	✓	Yes	Yes	No
Research participants (Payments INCLUDED IN the modified total direct cost (MTDC) F&A base)	740355	✓	See Note 1	See Note 1	See Note 1
Research participants (Payments EXCLUDED FROM the modified total direct cost (MTDC) F&A base)	741954	✓	See Note 1	See Note 1	See Note 1
Royalties	741970		Yes	Yes	No
Scientific research/analysis (chemical, biochemical, genetic, biotech, etc.)	740245		Yes	Yes	No
Security (system installation/maintenance/monitoring, armored car, security guards, etc.)	740229		Yes	Yes	Yes
Space rental (as approved by University Lease Administrator - 644-7934)	741741	✓	Yes	Yes	No
Temporary personnel	740231		Yes	Yes	Yes
VIII. STAFF DEVELOPMENT					
Books for job-related duties, less than \$250 (books become property of the University)	741252		Yes	Yes	Yes
Books for job-related duties, equal/greater than \$250 (books become property of the University)	760101				
Conference and convention registration	740272	✓	Yes	Yes	Yes
Educational courses directly related to current job	740272		Yes	Yes	Yes
Memberships - Individual (if institutional membership not available, with approved justification - http://controller.vpfa.fsu.edu/Controller-Forms#PDFForm)	741924	✓	Yes	Yes	No
Memberships - Institutional	741923	✓	Yes	Yes	Yes
Rental of on-campus space	741741		Yes	Yes	No
Subscriptions (Newspapers, magazines, periodicals relative to FSU activities and should not exceed one year)	741910	✓	Yes	Yes	Yes
Staff retreats - catering	741301		No	Yes	No
Staff retreats - rental of lodging	741741		No	Yes	No
Student travel for direct benefit of the University	7405%		Yes	Yes	Yes
Departmental Plaques / Awards/ Tokens (not to exceed \$100)	741940		Yes	Yes	No
Longevity and retirement recognition for satisfactory service (not to exceed \$100)	741940		Yes	Yes	No
Non-monetary awards for volunteer recognition (not to exceed \$100)	741940		Yes	Yes	No

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IX. SUPPLIES					
Audio, video tapes or CDs, blank or prerecorded for University business	741165		Yes	Yes	Yes
Auto parts (from parts stores, not gas stations)	741376		Yes	Yes	No
Binding equipment and supplies	741361		Yes	Yes	No
Boat parts and supplies	741376		Yes	Yes	No
Controlled substances (ethyl alcohol, DEA items, gases, radioactive materials, hazardous chemicals) - <i>may require approval by EH&S</i>	741272		Yes	Yes	No
Copier supplies (must obtain contract pricing)	741102		Yes	Yes	No
Copying, printing, photocopying (must use campus UPS Store or obtain approval from Printing Services to use other vendors)	741102		Yes	Yes	No
Drafting supplies, laminating supplies	741101		Yes	Yes	No
Fax supplies (only supplies, not fax machines)	741102		Yes	Yes	No
Gasoline or diesel fuels	741391		Yes	Yes	No
HVAC filters or similar items	741376		Yes	Yes	No
Library materials and supplies	741251		Yes	Yes	Yes
Live animals	741282		Yes	Yes	No
Medical/Dental supplies for students and department use	741271		Yes	Yes	No
Miscellaneous hardware and electrical supplies	741376		Yes	Yes	No
Miscellaneous scientific/ industrial supplies and hardware (clamps, nuts, bolts, wire, fluids, welding supplies, fittings, electrical supplies, tooling and components).	741271		Yes	Yes	No
Miscellaneous scientific lab ware (filters, flasks, glassware, stirrers, pipettes, etc.)	741271		Yes	Yes	No
Musical supplies (sheet music, purchase and rental, strings, repair parts, repairs)	741251		Yes	Yes	No
Name plates, tags, ID badges	741101		Yes	Yes	No
Office supplies (only through FSU contractor: Office Depot)	741101		Yes	Yes	No
Photographic supplies (film, paper, developing, slides, photo chemicals - no picture frames)	741165		Yes	Yes	No
Pine straw, sand, gravel, (use FSU contracted vendor if available)	741281		Yes	Yes	No
Plumbing supplies (pipe, hose, & fittings)	741376		Yes	Yes	No
Postal supplies (preprinted mailing lists, mailing labels)	741101		Yes	Yes	No
Preprinted materials (articles, reprints, brochures, directories, forms, instructional materials, labels, maps, pamphlets)	740301		Yes	Yes	Yes
Safety supplies-protection equipment and supplies (safety glasses, shoes, harnesses, waist/back belts, hard hats, shop safety items, etc.) PERQ FORM MAY BE REQUIRED - Please see HR policy #OP-C-7-D13 Perquisites - http://policies.vpfa.fsu.edu/personnel/3d	741271/ 741335		Yes	Yes	No
School supplies and games	741251		Yes		No
Shop supplies and tools (mechanical, etc.)	741376		Yes	Yes	No
Software (purchase through state contract if applicable)	741145		Yes	Yes	Yes

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Stage props & supplies	741251		Yes	Yes	No
Employee uniforms (required for job) PERQUISITE FORM IS REQUIRED - Please see HR policy #OP-C-7-D13 Perquisites - _____	741335		Yes	Yes	No
Uniform shirts (for job identification) Perq form required.	741335		Yes	Yes	No
Student and other non-employee uniforms	741332		No	Yes	No

Notes:

1 - Allowable with approval by the Provost's Office.

Additional Resources:

Please refer to the following sites for additional guidance on other types of purchases:

Sponsored Research expenditures - <http://research.fsu.edu/contractsgrants/policypro.html#>

Foundation expenditures - <http://foundation.fsu.edu/sites/foundation.fsu.edu/files/documents/forms-and-resources/Disbursement-Policy-%26-Procedures.pdf>

Purchasing Card expenditures - <http://procurement.fsu.edu/how/buy/p-card>

Expense Account Short List or Data Dictionary at <http://controller.vpfa.fsu.edu/Expense-Account-Lists>